

Via facsimile no. 001(330)434-8898
and no. 001(330)253-8601

X

I direct that all our files, both the physical and electronic files, be transferred to Roger D. Emerson at Emerson, Thomson & Bennett, 777 West Market Street, Akron, Ohio 44303 or made available for pick up by Roger Emerson. I understand and acknowledge that Brouse McDowell will assume no further professional responsibility for these matters after the date hereof. I further understand and acknowledge that I am responsible for payment of all fees and cost incurred by Brouse McDowell.

I want direct that my legal matters should continued to be handled by and the files to remain at Brouse McDowell.

Date: April 14, 2008

By: [Signature]

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